

EXHIBIT C

Apr 16 07 12:04p J.C. DeNiro & Company LLC 772-234-3422 p.2
110 W. 44TH STREET
4TH FLOOR
NEW YORK, NY 10036

CERTIFIED MAIL - RETURN RECEIPT

J C DINIRO ASSOCIATES L L C
DENIRO JOHN C MEMBER
65-67 N MOORE ST STE 2A
NEW YORK, NY 10013

Letter Date:
03/22/2007
**Social Security or
Employer Identification Number**
22-3878827
Person to Contact:
A. RUIZ
Contact Telephone Number:
(212)719-8088
Employee Identification Number:
23-27082

**FINAL NOTICE
NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING
PLEASE RESPOND IMMEDIATELY**

Your Federal tax is still not paid. We previously asked you to pay this, but we still haven't received your payment. This letter is your notice of our intent to levy under Internal Revenue Code (IRC) Section 6331 and your right to receive Appeals consideration under IRC Section 6330.

We may file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to your creditors that the government has a right to your current assets, including any assets you acquire after we file the lien.

If you don't pay the amount you owe, make alternative arrangements to pay, or request Appeals consideration within 30 days from the date of this letter, we may take your property, or rights to property, such as real estate, automobiles, business assets, bank accounts, wages, commissions, and other income. For more information, we've enclosed Publication 594, *What You Should Know About the IRS Collection Process*, Publication 1660, *Collection Appeal Rights*, and Form 12153, *Request for a Collection Due Process Hearing*. To preserve your right to contest Appeals' decision in the U.S. Tax Court or U.S. District Court, you must send us the completed Form 12153 within 30 days from the date of this letter.

To prevent collection action, please send your full payment today. Make your check or money order payable to U.S. Treasury. Write your social security number or employer identification number on your payment. Send your payment to us in the enclosed envelope with a copy of this letter.

The unpaid amount from prior notices may include tax, penalties, and interest you still owe. It also includes any credits and payments we've received since we sent our last notice to you. Below is a brief explanation of the interest and/or failure to pay penalty that may be included in the amount you owe:

Interest - Internal Revenue Code Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice. Interest is also charged on penalties assessed on your account. Interest compounds daily except on underpaid estimated taxes for individuals or corporations.

Apr 16 07 12:04p J.C. DeNiro & Company LLC 772-234-3422 P.1
Internal Revenue Service Department of the Treasury
110 W. 44TH STREET
4TH FLOOR
NEW YORK, NY 10036

J C DINIRO ASSOCIATES L L C
DENIRO JOHN C MEMBER
65-67 N MOORE ST STE 2A
NEW YORK, NY 10013

Letter Number: 3164B (DO)

Letter Date:
03/15/2007
Social Security Number or
Employer Identification Number:
22-3878827
For Assistance You May Call Us At:
(212)719-8088
Person to Contact:
A. RUIZ
Employee Identification Number:
23-27082

Dear J C DINIRO ASSOCIATES L L C:

We are attempting to collect unpaid taxes from you. You should already be aware of this from our previous contacts with you. Generally, our practice is to deal directly with a taxpayer or a taxpayer's duly authorized representative. However, we sometimes talk with other persons, for example when we need information that the taxpayer has been unable to provide, or to verify information we have received.

We are writing to tell you that we may contact other persons. If we do contact other persons we will generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may continue as long as there is activity on this matter.

If you have any questions regarding this letter or wish to request a list of contacts, please do not hesitate to contact us at the telephone number listed above.

Sincerely,

A. RUIZ
REVENUE OFFICER

COPY



Alexis Ruiz 2-10
Revenue Officer
ID No 13-27082
Small business/Self employed

110 W 44th Street
4th Floor
New York, NY, 10036

Office: (212) 719-8088 Fax: (212) 719-6033

Letter 3164 B (DO) (2-2000)

Apr 16 07 12:04p

J.C. DeNiro & Company LLC 772-234-3422

p. 3

Paying Late - Internal Revenue Code Section 6651(a)(2)

We charge a penalty when your tax is not paid on time. Initially, the penalty is ½% of the unpaid tax for each month or part of a month the tax was not paid.

If you have recently paid this tax or you can't pay it, call us immediately at the telephone number shown at the top of this letter and let us know.

Sincerely yours,


A. RUIZ
REVENUE OFFICER

The amount you owe through 04/01/2007 is:

| Form Number | Tax Period | Unpaid Amount from Prior Notices | Additional Penalty | Additional Interest | Amount You Owe |
|-------------|------------|----------------------------------|--------------------|---------------------|----------------|
| CIVPEN | 12/31/2004 | \$457.56 | \$0.00 | \$0.00 | \$457.56 |
| 941 | 09/30/2006 | \$5468.43 | \$163.92 | \$141.42 | \$5773.77 |

COPY

Total: \$6231.33

Enclosures:

Copy of this letter

Publication 594

Publication 1660

Form 12153

Apr 16 07 12:04p J.C. DeNiro & Company LLC 772-234-3422

p. 4

Internal Revenue Service
110 W. 44TH STREET
4TH FLOOR
NEW YORK, NY 10036

CERTIFIED MAIL - RETURN RECEIPT

JC DINIRO ASSOCIATES L L C
DENIRO JOHN C MEMBER
65-67 N MOORE ST STE 2A
NEW YORK, NY 10013

Letter Date:
03/15/2007
**Social Security or
Employer Identification Number**
22-3878827
Person to Contact:
A. RUIZ
Contact Telephone Number:
(212)719-8088
Employee Identification Number:
23-27082

FINAL NOTICE
NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING
PLEASE RESPOND IMMEDIATELY

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We may file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to your creditors that the government has a right to your current assets, including any assets you acquire after we file the lien.

If you don't pay the amount you owe, make alternative arrangements to pay, or request Appeals consideration within 30 days from the date of this letter, we may take your property, or rights to property, such as real estate, automobiles, business assets, bank accounts, wages, commissions, and other income. For more information, we've enclosed Publication 594, *What You Should Know About the IRS Collection Process*, Publication 1660, *Collection Appeal Rights*, and Form 12153, *Request for a Collection Due Process Hearing*. To preserve your right to contest Appeals' decision in the U.S. Tax Court or U.S. District Court, you must send us the completed Form 12153 within 30 days from the date of this letter.

To prevent collection action, please send your full payment today. Make your check or money order payable to U.S. Treasury. Write your social security number or employer identification number on your payment. Send your payment to us in the enclosed envelope with a copy of this letter.

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Apr 18 07 12:05p J.C. DeNiro & Company LLC 772-234-3422

p.5

Paying Late - Internal Revenue Code Section 6651(a)(2)

We charge a penalty when your tax is not paid on time. Initially, the penalty is ½% of the unpaid tax for each month or part of a month the tax was not paid.

If you have recently paid this tax or you can't pay it, call us immediately at the telephone number shown at the top of this letter and let us know.

Sincerely yours,


A. RUIZ
REVENUE OFFICER

The amount you owe through 03/25/2007 is:

| Form Number | Tax Period | Unpaid Amount from Prior Notices | Additional Penalty | Additional Interest | Amount You Owe |
|-------------|------------|----------------------------------|--------------------|---------------------|----------------|
| CIVPEN | 12/31/2004 | \$457.56 | \$0.00 | \$0.00 | \$457.56 |
| 941 | 09/30/2006 | \$5468.43 | \$117.09 | \$132.82 | \$6718.34 |
| Total: | | | | | \$6175.90 |

COPY**Enclosures:**

Copy of this letter
Publication 594
Publication 1660
Form 12153

110 W. 44TH STREET
4TH FLOOR
NEW YORK, NY 10036

Date: 03/15/2007

J C DINIRO ASSOCIATES L L C
DENIRO JOHN C MEMBER
65-67 N MOORE ST STE 2A
NEW YORK, NY 10013

Social Security or
Employer Identification Number:
22-3878827
Person to Contact:
A. RUIZ
Employee Identification Number:
23-27082
Contact Telephone Number:
(212)719-8088

Dear J C DINIRO ASSOCIATES L L C:

We have no record of receiving the tax return(s) listed on the following page(s) of this letter. If you have filed, or if you are not required to file, please give us the information requested in the space beneath the listed return(s).

If you are required to file, please attach the returns to this letter and send them to us within the next few days. Include your payment for any tax due, plus interest as provided by law.

The law also provides for penalty charges for filing returns late, paying taxes late, and making deposits late, unless there is reasonable cause for delay. If you believe you have reasonable cause for not filing and paying on time, please explain in a separate statement attached to each return. It will help us determine whether you can be excused from paying penalties.

If your address as shown above is incorrect, please change it so we can update our records. We have enclosed a self-addressed envelope for your convenience and a copy of this letter for your records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your cooperation.

COPY

Sincerely yours,

A. RUIZ
REVENUE OFFICER

Enclosures:
Envelope
Copy of this letter

Apr 16 07 12:05p

J.C. DeNiro & Company LLC 772-234-3422

772-234-3422 P. 7

[illegible]

If you have filed the returns listed, please give us the name, address, and employer identification or social security number shown on each return filed. Also, please tell us the date each was filed, and the amount paid with each.

If you are not required to file the returns, please give us the reason and the date you were no longer liable. If you are required to file these returns, please tell us so we can continue sending them to you.

| | | |
|---------------------------------|------|---------------|
| Signature and Title of Taxpayer | Date | Telephone No. |
|---------------------------------|------|---------------|

Apr 16 07 12:05p J.C. DeNiro & Company LLC 772-234-3422 p.8

Summary of Taxpayer Contact

| | |
|---|-----------------|
| Taxpayer's name | Taxpayer's ID # |
| JC DeNiro Associates | 22-3813527 |
| Information/Documents required | Date required |
| - Please file form 1065 for period ending 12-31-2005. | |
| - Please pay enclosed Amount | |
| | 4/25/07 |
| *LIEN will BE filed Today if full payment NOT received. | |
| *TO AVOID Additional Enforcement Such as LEVIES, Seizures, Summones, & The IRS filing your Delinquent Returns you must comply by date To pay right. | |
| | COPY |

Notification of Consequences of Failure to Provide Information: Your failure to provide the above information by the specified date(s) may require the IRS to take action such as issuing summonses, filing a Notice of Federal Tax Lien, and/or issuing you a Notice of Intent to Levy and Notice of Your Right to a Hearing, if one was not previously issued for this liability.

| | | |
|----------------------|--------|------------------|
| Revenue Officer name | Date | Telephone number |
| A. P. L. I. C. | 5/5/07 | 212-794-8088 |

Office address
110 W 44th St NY NY 10036